

VIA CM/ECF

October 22, 2021

Honorable Denise L. Cote  
Daniel Patrick Moynihan Courthouse  
500 Pearl Street  
New York, NY, 10017-1312

Granted.  
Denise Cote  
10/26/21

***RE: USA v. Elliot Smerling, Case no. 21-CR-00317-DLC***

Dear Judge Cote:

Please accept this letter as Elliot Smerling's unopposed motion to adjourn the deadline to advise the Court whether this matter will be a plea or trial. The current deadline is November 4, 2021, and we are requesting a 30-day adjournment for reasons below.

Discovery in this matter is quite extensive, and the tracing and recovery of funds are essential to Mr. Smerling's defense, negotiations with the Government, and presentation at sentencing. (A single monthly statement of one of four brokerage accounts related to this case exceeds 100 pages.) We expect that this case will ultimately be resolved with a plea agreement, and our understanding of the flow of funds is vital for guidelines and sentencing purposes. Accordingly, we are working in conjunction with the court-appointed receiver related to the civil case filed in this district (*In re Smerling Litigation*, 21-cv- 02552-JPC). Mr. Smerling is assisting the receiver in recovering assets for restitution, which benefits Mr. Smerling and the victims in the criminal and civil cases. To effectively represent Mr. Smerling and provide the Government with information necessary for terms of a plea agreement, we need additional time to review records, coordinate with the receiver, and counsel Mr. Smerling as to his options.

I have conferred with Assistant United States Attorney Jilan Kamal who has authorized me to advise you that the Government does not oppose this defense request for an adjournment.

Respectfully submitted,

/s/ Adriana Collado-Hudak

Appearing *Pro Hac Vice*

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cc: All counsel of record via CM/ECF